

Taxation statistics 2009–10

Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

Notes:

- * The symbol 'n.a.' used in this publication means not applicable or not available.
- * Totals may not equal the sum of components due to rounding.

- * In order to meet privacy regulations, the following measures have been applied.
 - (a) Number indicators shown may have been rounded to the nearest multiple of 5.
 - (b) Statistics for some items may not be included in some tables.

- * The industry groups are classified based on the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006 codes on the Australian Business Register

- 1 The statistics for the 2009–10 income year were sourced from 2010 individual income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of personal tax statistics' section in the 'Personal tax' chapter of *Taxation statistics 2009–10*.
- 2 Refers to personal (or individual) taxpayers with net tax payable equal to \$0.
- 3 Refers to personal (or individual) taxpayers with net tax payable greater than \$0.
- 4 Sum of 'Franking credit' and 'Share of franking credit from franked dividends'.

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		Non-taxable ²	Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000
Total individuals	no.	3,274,060	17,795	7,665	13,150	576,390
Tax Offsets claimed by individuals on the return form						
Total franking credits ⁴	no.	938,060	1,450	610	1,190	85,750
	\$	738,206,535	1,221,789	974,349	1,013,278	72,426,942
Spouse tax offset - housekeeper	no.	665	0	0	5	30
	\$	1,234,013	0	0	240	38,441
Spouse tax offset - claiming part of the year	no.	165	0	0	5	10
	\$	265,669	0	0	516	2,241
Spouse tax offset - other	no.	70,240	20	15	100	980
	\$	123,434,327	35,168	16,305	46,552	343,126
<i>Spouse tax offset</i>	no.	74,305	20	15	105	1,095
	\$	129,728,127	35,168	16,305	47,833	447,787
Superannuation contributions tax offset	no.	64,270	40	25	45	2,185
	\$	102,919,730	19,693	20,226	59,854	2,611,255
30% private health insurance tax offset	no.	30,840	70	45	115	5,610
	\$	20,968,079	49,004	21,082	38,851	2,293,514
Education tax refund	no.	348,115	45	15	205	53,485
	\$	245,979,048	29,179	8,033	84,519	31,617,037
Superannuation contributions spouse tax offset	no.	1,230	5	5	0	45
	\$	513,817	864	540	0	10,879
Zone or overseas forces tax offset	no.	98,695	50	35	165	15,940
	\$	34,142,617	10,273	10,766	28,421	3,143,125
Medical expenses tax offset	no.	87,290	20	10	45	11,655
	\$	68,285,213	9,395	3,732	14,420	3,922,655
Parent/parent-in-law/invalid relative tax offset	no.	3,825	5	5	5	425
	\$	5,683,157	3,078	1,645	4,527	376,255
Other tax offsets	no.	275	5	5	5	25
	\$	511,109	3,736	2,154	13,887	50,082
Total tax offsets claimed on return form	\$	1,347,065,284	1,382,179	1,058,832	1,305,590	116,904,940

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		\$20,001 to \$25,000	\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000
Total individuals	no.	656,230	699,455	833,820	820,470	736,050
Tax Offsets claimed by individuals on the return form						
Total franking credits ⁴	no.	113,940	136,565	180,155	176,800	158,800
	\$	90,671,037	146,558,410	259,679,492	238,639,584	190,005,560
Spouse tax offset - housekeeper	no.	105	155	340	440	420
	\$	173,402	250,608	600,553	786,046	775,840
Spouse tax offset - claiming part of the year	no.	5	30	100	95	115
	\$	2,919	30,579	138,110	151,084	195,968
Spouse tax offset - other	no.	4,065	8,520	24,445	28,720	30,180
	\$	2,343,814	7,528,280	40,027,288	46,739,090	49,535,258
<i>Spouse tax offset</i>	no.	4,445	9,200	25,750	30,320	31,825
	\$	2,800,087	8,435,541	41,978,499	49,149,006	52,068,512
Superannuation contributions tax offset	no.	7,080	8,675	19,690	21,005	18,120
	\$	10,537,113	15,215,547	42,495,922	53,820,196	52,177,537
30% private health insurance tax offset	no.	7,930	9,340	12,570	14,100	14,685
	\$	3,750,040	4,744,157	6,824,324	7,868,055	8,448,336
Education tax refund	no.	64,045	74,455	87,360	79,205	64,535
	\$	38,105,294	44,031,916	51,371,790	47,090,316	38,721,177
Superannuation contributions spouse tax offset	no.	155	280	610	825	840
	\$	51,997	113,726	264,385	357,651	353,267
Zone or overseas forces tax offset	no.	27,565	30,885	37,165	38,300	35,680
	\$	8,589,221	10,312,166	12,941,210	13,506,231	13,537,106
Medical expenses tax offset	no.	29,395	38,585	55,045	59,320	57,325
	\$	13,881,930	19,512,287	33,648,017	35,982,722	34,082,646
Parent/parent-in-law/invalid relative tax offset	no.	1,280	1,905	2,685	3,065	3,105
	\$	1,470,906	2,459,161	3,693,840	4,365,549	4,623,492
Other tax offsets	no.	50	55	80	75	70
	\$	167,440	136,704	212,384	86,303	140,295
Total tax offsets claimed on return form	\$	170,036,883	251,525,584	453,126,107	450,877,802	394,164,894

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		\$45,001 to \$50,000	\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000
Total individuals	no.	650,770	570,435	499,605	799,660	647,450
Tax Offsets claimed by individuals on the return form						
Total franking credits ⁴	no.	148,800	138,175	128,885	227,475	223,015
	\$	183,392,627	181,837,336	174,605,996	354,762,621	696,941,971
Spouse tax offset - housekeeper	no.	435	335	290	425	310
	\$	754,125	605,271	515,978	764,836	563,286
Spouse tax offset - claiming part of the year	no.	95	90	80	110	100
	\$	143,612	142,012	134,233	179,378	162,051
Spouse tax offset - other	no.	27,270	23,830	20,970	33,950	25,880
	\$	46,322,056	41,390,237	37,082,832	61,474,187	47,231,792
<i>Spouse tax offset</i>	no.	28,845	25,110	22,075	35,540	27,035
	\$	48,721,619	43,387,766	38,822,060	63,956,142	49,077,856
Superannuation contributions tax offset	no.	14,565	11,240	9,155	13,935	10,955
	\$	44,531,348	35,273,844	28,713,199	42,752,479	32,538,640
30% private health insurance tax offset	no.	14,960	14,555	14,450	26,590	25,220
	\$	8,852,040	8,955,860	9,222,936	18,283,831	19,402,389
Education tax refund	no.	52,330	43,630	37,125	58,060	43,275
	\$	31,320,513	25,766,117	21,995,547	34,253,996	25,231,918
Superannuation contributions spouse tax offset	no.	810	790	750	1,430	1,325
	\$	328,406	321,195	301,306	548,080	493,136
Zone or overseas forces tax offset	no.	32,135	29,600	26,990	45,340	38,525
	\$	12,650,154	12,162,952	11,655,500	21,613,903	19,860,649
Medical expenses tax offset	no.	55,465	52,260	49,340	87,895	78,475
	\$	33,233,660	30,909,935	29,451,061	53,171,986	50,145,551
Parent/parent-in-law/invalid relative tax offset	no.	2,840	2,470	2,100	3,175	2,115
	\$	4,349,221	3,763,430	3,223,497	4,908,270	3,189,870
Other tax offsets	no.	75	45	55	75	65
	\$	133,326	78,460	91,860	227,394	130,881
Total tax offsets claimed on return form	\$	367,543,234	342,469,141	318,086,497	594,488,082	897,024,570

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		\$80,001 to \$90,000	\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$180,000	\$180,001 to \$250,000
Total individuals	no.	418,680	270,060	558,370	120,500	107,560
Tax Offsets claimed by individuals on the return form						
Total franking credits ⁴	no.	153,390	103,790	246,420	66,580	63,785
	\$	454,500,436	303,036,133	1,224,928,852	757,087,292	896,511,108
Spouse tax offset - housekeeper	no.	200	105	225	0	0
	\$	355,459	203,538	423,934	0	0
Spouse tax offset - claiming part of the year	no.	70	50	85	0	0
	\$	118,688	83,759	132,168	0	0
Spouse tax offset - other	no.	17,915	12,360	24,990	15	0
	\$	32,723,641	22,510,878	46,078,804	26,323	0
<i>Spouse tax offset</i>	no.	18,625	12,800	25,810	35	10
	\$	33,861,852	23,238,090	47,429,636	50,623	20,051
Superannuation contributions tax offset	no.	7,620	5,235	12,490	3,370	3,475
	\$	22,857,563	16,358,260	40,295,446	12,700,316	15,807,993
30% private health insurance tax offset	no.	18,880	13,520	29,725	6,060	5,305
	\$	15,240,012	11,444,845	26,535,344	5,827,846	5,350,121
Education tax refund	no.	26,470	15,560	17,085	1,345	930
	\$	15,271,995	8,950,887	9,360,679	650,201	458,813
Superannuation contributions spouse tax offset	no.	1,150	915	2,475	685	800
	\$	434,119	355,852	990,716	283,188	345,409
Zone or overseas forces tax offset	no.	29,350	22,305	58,625	8,995	5,425
	\$	17,311,922	14,609,207	42,626,061	5,590,961	3,153,108
Medical expenses tax offset	no.	55,360	38,760	89,280	20,990	20,915
	\$	36,679,204	25,953,324	66,011,030	17,907,774	19,853,538
Parent/parent-in-law/invalid relative tax offset	no.	1,215	755	1,040	5	0
	\$	1,850,931	1,183,470	1,624,936	2,061	0
Other tax offsets	no.	75	55	170	25	35
	\$	141,173	158,757	668,465	216,478	627,386
Total tax offsets claimed on return form	\$	598,159,249	405,297,715	1,460,480,882	800,319,125	942,127,527

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		\$250,001 to \$500,000	\$500,001 to \$1,000,000	\$1,000,000 or more	Total taxable ³	Total
Total individuals	no.	75,740	19,070	7,045	9,105,970	12,380,030
Tax Offsets claimed by individuals on the return form						
Total franking credits ⁴	no.	49,355	14,115	5,610	2,424,655	3,362,715
	\$	1,281,063,912	935,513,022	1,734,799,703	10,180,171,450	10,918,377,985
Spouse tax offset - housekeeper	no.	0	0	0	3,815	4,480
	\$	0	0	0	6,811,557	8,045,570
Spouse tax offset - claiming part of the year	no.	0	0	0	1,035	1,200
	\$	0	0	0	1,617,318	1,882,987
Spouse tax offset - other	no.	0	0	0	284,220	354,455
	\$	0	0	0	481,455,631	604,889,958
<i>Spouse tax offset</i>	no.	5	0	0	298,670	372,975
	\$	4,509	0	0	503,548,942	633,277,069
Superannuation contributions tax offset	no.	2,295	465	165	171,830	236,100
	\$	11,371,054	2,925,988	933,805	484,017,278	586,937,008
30% private health insurance tax offset	no.	3,815	880	370	238,795	269,630
	\$	4,068,660	1,000,726	444,747	168,666,720	189,634,799
Education tax refund	no.	430	50	15	719,650	1,067,765
	\$	225,661	27,374	11,815	424,584,777	670,563,825
Superannuation contributions spouse tax offset	no.	700	130	25	14,740	15,970
	\$	321,805	62,139	12,186	5,950,846	6,464,663
Zone or overseas forces tax offset	no.	2,295	285	70	485,715	584,410
	\$	1,090,209	96,297	19,028	224,518,470	258,661,087
Medical expenses tax offset	no.	15,675	3,935	1,410	821,170	908,460
	\$	17,096,344	5,014,093	2,151,672	528,636,976	596,922,189
Parent/parent-in-law/invalid relative tax offset	no.	0	0	0	28,190	32,010
	\$	0	0	0	41,094,139	46,777,296
Other tax offsets	no.	25	5	0	1,065	1,340
	\$	605,320	221,495	0	4,113,980	4,625,089
Total tax offsets claimed on return form	\$	1,315,847,474	944,861,134	1,738,372,956	12,565,460,397	13,912,525,681

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		Non-taxable ²	Less than \$6,001	\$6,001 to \$10,000	\$10,001 to \$15,000	\$15,001 to \$20,000
Tax offsets calculated by the Tax Office						
Senior Australians tax offset	no.	491,245	15	75	70	115
	\$	750,628,112	15,840	132,329	125,789	150,532
Pension income tax offset	no.	174,390	0	15	20	35
	\$	290,885,812	0	30,523	53,319	56,287
Low income tax offset	no.	1,515,225	2,435	1,175	8,370	567,115
	\$	1,045,921,635	2,814,332	1,409,157	11,101,593	759,712,553
Mature age workers tax offset	no.	412,065	40	35	165	30,465
	\$	148,489,968	9,474	12,133	67,847	13,662,876
Entrepreneurs tax offset	no.	104,095	95	40	95	24,585
	\$	21,995,167	15,064	16,911	30,621	6,547,486
Averaging tax offset	no.	13,170	0	5	15	1,555
	\$	3,861,643	0	824	1,975	379,837
Termination payment tax offset	no.	12,265	100	50	35	160
	\$	51,824,118	18,007	20,780	18,282	52,782
Life assurance bonus tax offset	no.	165	0	0	5	25
	\$	94,584	0	0	4,958	15,261
Commonwealth of Australia benefits & payments tax offset ⁴	no.	214,195	5	5	40	31,525
	\$	117,381,294	133	2,585	13,373	8,830,726
Total calculated tax offsets	\$	2,431,082,333	2,872,850	1,625,242	11,417,757	789,408,340
Total tax offsets	\$	3,778,147,617	4,255,029	2,684,074	12,723,347	906,313,280

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		\$20,001 to \$25,000	\$25,001 to \$30,000	\$30,001 to \$35,000	\$35,001 to \$40,000	\$40,001 to \$45,000
Tax offsets calculated by the Tax Office						
Senior Australians tax offset	no.	550	17,250	48,115	34,375	19,150
	\$	420,198	22,675,330	69,183,060	39,285,050	20,994,751
Pension income tax offset	no.	1,180	17,860	30,710	20,815	7,045
	\$	1,003,077	29,035,600	39,733,833	14,938,735	1,807,840
Low income tax offset	no.	653,055	695,270	817,205	823,360	737,890
	\$	874,456,371	933,960,636	1,014,323,080	866,079,612	631,418,288
Mature age workers tax offset	no.	88,060	100,785	131,020	127,315	111,750
	\$	42,072,867	47,616,698	61,844,924	60,454,517	52,720,673
Entrepreneurs tax offset	no.	42,415	38,350	37,525	30,795	23,645
	\$	16,172,044	17,469,951	19,431,180	18,211,259	15,848,761
Averaging tax offset	no.	3,255	4,225	5,895	5,220	4,210
	\$	1,056,112	1,323,249	1,870,541	2,354,374	3,270,806
Termination payment tax offset	no.	520	825	1,115	5,535	5,155
	\$	168,101	527,996	949,577	2,785,420	4,968,533
Life assurance bonus tax offset	no.	35	45	75	65	65
	\$	37,680	30,776	63,909	50,496	97,582
Commonwealth of Australia benefits & payments tax offset ⁴	no.	32,505	13,535	6,685	3,395	1,835
	\$	12,579,286	5,581,223	3,590,674	2,128,824	1,242,303
Total calculated tax offsets	\$	947,965,736	1,058,221,459	1,210,990,778	1,006,288,287	732,369,537
Total tax offsets	\$	1,118,002,619	1,309,747,043	1,664,116,885	1,457,166,089	1,126,534,431

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		\$45,001 to \$50,000	\$50,001 to \$55,000	\$55,001 to \$60,000	\$60,001 to \$70,000	\$70,001 to \$80,000
Tax offsets calculated by the Tax Office						
Senior Australians tax offset	no.	9,660	2,720	1,615	480	20
	\$	8,114,281	2,957,791	973,736	127,133	4,758
Pension income tax offset	no.	160	95	25	10	5
	\$	184,812	68,304	41,505	30,617	20,006
Low income tax offset	no.	652,935	573,015	501,945	342,500	0
	\$	429,604,226	263,355,895	131,077,992	32,628,586	0
Mature age workers tax offset	no.	94,985	77,490	60,790	48,640	21,905
	\$	44,615,986	34,410,965	19,747,145	13,321,661	8,540,517
Entrepreneurs tax offset	no.	18,070	13,855	10,475	13,480	6,965
	\$	12,526,047	9,175,352	6,446,210	8,031,946	4,922,431
Averaging tax offset	no.	3,730	3,225	2,820	4,645	4,860
	\$	3,879,920	4,068,697	4,082,034	7,468,086	8,117,032
Termination payment tax offset	no.	4,725	4,370	4,155	7,070	5,945
	\$	6,579,115	7,547,810	8,690,039	18,108,790	19,581,113
Life assurance bonus tax offset	no.	60	40	45	70	60
	\$	109,586	48,689	54,986	84,427	126,122
Commonwealth of Australia benefits & payments tax offset ⁴	no.	1,020	630	390	485	330
	\$	761,256	441,769	276,610	364,787	274,451
Total calculated tax offsets	\$	506,375,229	322,075,272	171,390,257	80,166,033	41,586,430
Total tax offsets	\$	873,918,463	664,544,413	489,476,754	674,654,115	938,611,000

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Table 5: Personal tax

Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		\$80,001 to \$90,000	\$90,001 to \$100,000	\$100,001 to \$150,000	\$150,001 to \$180,000	\$180,001 to \$250,000
Tax offsets calculated by the Tax Office						
Senior Australians tax offset	no.	0	0	0	0	0
	\$	0	0	0	0	0
Pension income tax offset	no.	0	5	5	5	0
	\$	0	13,589	251	24,256	0
Low income tax offset	no.	0	0	0	0	0
	\$	0	0	0	0	0
Mature age workers tax offset	no.	11,470	6,345	14,515	4,410	4,195
	\$	4,524,109	2,527,849	5,726,693	1,711,321	1,635,094
Entrepreneurs tax offset	no.	3,425	1,785	1,720	25	5
	\$	2,764,556	1,599,916	1,949,104	41,216	2,169
Averaging tax offset	no.	3,050	1,930	4,770	1,405	1,305
	\$	6,302,024	5,190,878	17,415,230	6,634,790	7,845,884
Termination payment tax offset	no.	16,820	13,215	35,125	8,280	8,285
	\$	23,518,926	27,672,020	141,594,956	76,963,344	138,772,533
Life assurance bonus tax offset	no.	40	25	55	15	15
	\$	62,881	34,496	74,876	72,630	47,601
Commonwealth of Australia benefits & payments tax offset ⁴	no.	155	100	165	40	40
	\$	116,180	84,860	207,446	395,610	262,277
Total calculated tax offsets	\$	37,288,676	37,123,608	166,968,556	85,843,167	148,565,558
Total tax offsets	\$	635,447,925	442,421,323	1,627,449,438	886,162,292	#####

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Selected items, by taxable income, 2009–10 income year¹

Part D: Tax offset items

		\$250,001 to \$500,000	\$500,001 to \$1,000,000	\$1,000,000 or more	Total taxable ³	Total
Tax offsets calculated by the Tax Office						
Senior Australians tax offset	no.	0	0	0	134,210	625,450
	\$	0	0	0	165,160,578	915,788,690
Pension income tax offset	no.	0	0	0	77,980	252,370
	\$	0	0	0	87,042,554	377,928,366
Low income tax offset	no.	0	0	0	6,376,270	7,891,495
	\$	0	0	0	5,951,942,321	6,997,863,956
Mature age workers tax offset	no.	2,830	765	390	938,365	1,350,435
	\$	1,068,362	290,441	145,221	416,727,373	565,217,341
Entrepreneurs tax offset	no.	0	5	0	267,355	371,450
	\$	0	297	0	141,202,521	163,197,688
Averaging tax offset	no.	1,040	365	120	57,640	70,810
	\$	7,589,433	1,866,017	321,249	91,038,992	94,900,635
Termination payment tax offset	no.	5,685	1,160	440	128,760	141,025
	\$	168,026,837	46,657,004	22,201,900	715,423,865	767,247,983
Life assurance bonus tax offset	no.	5	5	0	745	910
	\$	52,894	11,833	0	1,081,683	1,176,267
Commonwealth of Australia benefits & payments tax offset ⁴	no.	15	5	5	92,900	307,095
	\$	8,493	2,939	883	37,166,688	154,547,982
Total calculated tax offsets	\$	176,746,019	48,828,531	22,669,253	7,606,786,575	10,037,868,908
Total tax offsets	\$	1,492,593,493	993,689,665	1,761,042,209	20,172,246,972	23,950,394,589